

**BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO**

In the Matter of the Protest of	)	
	)	DOCKET NO. 20056
[REDACTED],	)	
	)	AMENDED DECISION
Petitioners.	)	
_____	)	

On January 18, 2007, the Tax Discovery Bureau (Bureau) of the Idaho State Tax Commission issued a Notice of Deficiency Determination (NODD) to [Redacted] (taxpayers), proposing income tax, penalty, and interest for tax years 2000 through 2005 in the total amount of \$8,970.

The taxpayers protested the determination and submitted the 2004 return. The Tax Commission issued a decision dated September 18, 2007, that did not include tax year 2004. No information was furnished addressing 2000 through 2003 and 2005. The Bureau's determination of tax, penalty, and interest for those years was upheld.

This Amended Decision is issued to reflect receipt by the Tax Commission of a payment prior to the issuance of the Decision.

WHEREFORE, the Decision dated September 18, 2007, is hereby MODIFIED and, as so modified, is APPROVED, AFFIRMED, and MADE FINAL.

The taxpayers have paid in full the tax, penalty, and interest shown in the NODD for tax years 2000 through 2003.

IT IS ORDERED and THIS DOES ORDER that the taxpayers pay the following tax, penalty, and interest for 2005:

<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
\$2,287	\$322	\$238	\$2,847

Interest is calculated through November 15, 2007.

DEMAND for immediate payment of the foregoing amount is hereby made and given.

An explanation of the taxpayers' right to appeal this decision is enclosed with this decision.

DATED this \_\_\_\_\_ day of \_\_\_\_\_, 2007.

IDAHO STATE TAX COMMISSION

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COMMISSIONER

#### CERTIFICATE OF SERVICE BY MAIL

I hereby certify that I have on this \_\_\_\_\_ day of \_\_\_\_\_, 2007, served a copy of the within and foregoing DECISION by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[REDACTED]

Receipt No.